

indicated in paragraphs (a) and (b) of this section; and

(e) The date on which the use of the standard effective tax rate commenced.

OTHER RECORDS

§ 19.766 Record of samples.

(a) *Requirement.* The proprietor shall maintain records of all samples taken pursuant to subpart V of this part.

(b) *Schedule.* (1) When the proprietor takes samples pursuant to an established schedule, such schedule may be maintained as the required record if it contains that information required by paragraphs (c)(2) through (c)(8).

(2) When unanticipated samples are taken, the schedule shall be appropriately supplemented.

(c) *Detail.* Sample records shall show:

- (1) Date samples were taken;
- (2) Type and identification of container from which taken;
- (3) Account from which taken;
- (4) Purpose for which taken;
- (5) Size and number of samples taken;
- (6) Kind of spirits;
- (7) Disposition of the sample (e.g., destroyed, returned to containers or the distilling system, retained for library purposes); and
- (8) Name and address of the person to whom samples were sent when the samples are to be analyzed or tested elsewhere than at the plant where secured.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.767 Record of destruction.

The proprietor shall record details of the voluntary destruction of spirits, denatured spirits, articles, or wines as follows:

(a) Identification of the spirits, denatured spirits, articles, or wines to include, as applicable, kind, quantity, elements of gauge, name and permit number of the producer, warehouseman or processor, and identification and type of container.

(b) The date, time, place and manner of the destruction;

(c) A statement of whether or not the spirits had previously been withdrawn and returned to bond; and

(d) The name and title of the proprietor's representative who accomplished or supervised the destruction.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.768 Gauge record.

When gauges are required to be made by this part or by the regional director (compliance), the proprietor shall prepare a gauge record to show:

(a) Serial number, commencing with "1" at the start of each calendar or fiscal year;

(b) Reason for making the gauge:

(1) Production gauge and entry for deposit in the storage or processing account at the plant where produced;

(2) Packaging of spirits or wine filled from a tank in the storage account at the same plant;

(3) Transfer from the processing or storage account to the production account for redistillation;

(4) Repackaging of spirits of 190 degrees or more of proof; or

(5) Gauge on return to bond in the production or processing account of spirits, denatured spirits, recovered spirits, recovered denatured spirits, articles, recovered articles, or spirits residues.

(c) Date of gauge;

(d) Related form or record (identification, serial number and date);

(e) Kind of spirits or formula number of denatured spirits;

(f) Proof of distillation (not required for denatured spirits, spirits for redistillation, or spirits of 190 degrees or more of proof);

(g) When containers are to be filled, the type and number of containers;

(h) Age of spirits;

(i) Name and plant number of the producer or warehouseman; and

(j) Gauge data:

(1) Package identification, tank number, volumetric or weight gauge details, proof, and wine gallons;

(2) Cooperage identification ("C" for charred, "REC" for recharred, "P" for plain, "PAR" for paraffined, "G" for glued, or "R" for reused);

(3) Entry proof for whiskey;

(4) Proof gallons per filled package; and

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(5) Total proof gallons of spirits or wine gallons of denatured spirits, recovered denatured spirits, articles, spirits residues, or wine.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.769 Package gauge record.

When required by this part and Part 252, a record shall be prepared to document the gauge of packages of spirits and to convey information on package gauges. The following information shall be recorded:

- (a) Date prepared;
- (b) Identification of the related transaction form or record, and its serial number;
- (c) The name and plant number of the producer or processor (For blended rums or brandies enter name(s) and plant number of blending warehouseman. For spirits of 190 degrees or more of proof, name and plant number of the producer or warehouseman, as appropriate; where the packages have already been marked, the name and plant number marked thereon. For imported spirits, the name of the warehouseman who received the spirits from customs custody and name of importer. For Virgin Islands or Puerto Rican spirits, the name of the producer in the Virgin Islands or Puerto Rico);
- (d) proof of distillation for spirits not over 190 degrees proof; and
- (e) For each package—
 - (1) Serial or identification number;
 - (2) Designate wooden barrels as “C” for charred, “REC” for recharred, “P” for plain, “PAR” for paraffined, “G” for glued, “R” for reused, and “PS” if a barrel has been steamed or water soaked before filling;
 - (3) Kind of spirits;
 - (4) Gross weight determined at the time of original gauge, regauge, or at time of shipment;
 - (5) Present tare on regauge;
 - (6) Net weight for filling gauge or regauge;
 - (7) Proof;
 - (8) Proof gallons for regauge;
 - (9) Original proof gallons; and

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(10) Receiving weights, when a material difference appears on receipt after transfer in bond of weighed packages.

(Approved by the Office of Management and Budget under control number 1512-0250)

(Sec. 807, Pub. L. 93-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23953, June 7, 1985]

§ 19.770 Transfer record.

(a) *Consignor*. When required by this part, proprietors shall prepare a transfer record. The transfer record shall show: (1) Serial number, commencing with “1” on January 1 of each year;

(2) Serial number and date of ATF Form 5100.16 (not required for wine spirits withdrawn without payment of tax for use in wine production);

(3) Name and distilled spirits plant number of consignor;

(4) Name and distilled spirits plant number or bonded wine cellar number of the consignee;

(5) Account from which the spirits or wines were removed for transfer (i.e., production, storage, or processing account);

(6) Description of the spirits, denatured spirits, or wine—

(i) Name and plant number of the producer, warehouseman or processor (Not required for denatured spirits or wine. For imported spirits, record the name and plant number of the warehouseman or processor who received the spirits from customs custody. For transfer of imported spirits from customs custody to ATF bond, record the name of the foreign producer. For Virgin Islands or Puerto Rican spirits, show the name of the producer in the Virgin Islands or Puerto Rico. For spirits of different producers or warehousemen which have been mixed in the processing account, record the name of the processor.);

(ii) Kind of spirits or wines (For denatured spirits, show kind and formula number. For alcohol, show material from which produced. For bulk spirits and for alcohol in packages, show kind and proof. For other spirits and wines, use kind designation as defined in 27 CFR Part 4 or 5 as appropriate);